



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**09 Custer 0342 Miles City Public Schools**

#### 0172 Miles City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,818,039.79	5,818,039.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	811,185.23	811,185.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	37,544.89	37,544.89	0.00	0.00	0.00	0.00
222X Educational Media Services	223,340.76	223,340.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	164,671.83	164,671.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	731,915.96	731,915.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	147,792.27	0.00	147,792.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	784,671.28	762,974.28	0.00	21,697.00	0.00	0.00
27XX Student Transportation Services	78,631.38	60,173.79	0.00	18,457.59	0.00	0.00
31XX Food Services	377,119.01	377,119.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,397.70	10,397.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	108,211.87	108,211.87	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	60,000.00	0.00	0.00	60,000.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	105,070.89	0.00	0.00	0.00	105,070.89	0.00
<b>Totals</b>	9,458,592.86	9,105,575.11	147,792.27	100,154.59	105,070.89	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	9,458,592.86					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**09 Custer 0342 Miles City Public Schools**

#### 0192 Custer County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,427,965.95	2,427,965.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	331,604.70	331,604.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	44.46	44.46	0.00	0.00	0.00	0.00
222X Educational Media Services	83,970.23	83,970.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	110,371.64	110,371.64	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	500,037.87	500,037.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,917.37	3,022.80	98,894.57	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	614,927.98	600,463.98	0.00	14,464.00	0.00	0.00
27XX Student Transportation Services	292,805.99	292,805.99	0.00	0.00	0.00	0.00
31XX Food Services	1,525.17	1,525.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	75,974.86	75,974.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	215,582.31	215,582.31	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	206,241.00	0.00	0.00	206,241.00	0.00	0.00
<b>Totals</b>	4,962,969.53	4,643,369.96	98,894.57	220,705.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,962,969.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0172 Miles City Elem	Indirect/Direct	147,792.27 / 9,105,575.11	1.62%		
	LE 0192 Custer County H S	Indirect/Direct	98,894.57 / 4,643,369.96	2.13%		

  

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0172 Miles City Elem	0.0192	0.0197	0.0200	0.0201	1.62%
	0192 Custer County H S	0.0231	0.0197	0.0200	0.0201	2.13%

  

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0172 Miles City Elem	0.0000	0.0000	0.0000	0.0000	
	0192 Custer County H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0172 Miles City Elem	0.0192	0.0197	0.0200	0.0201	
	0192 Custer County H S	0.0231	0.0197	0.0200	0.0201	

  

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0172 Miles City Elem	1.81%	
	0192 Custer County H S	1.98%	

  

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0342 Miles City Public Schools	<b>1.90%</b>	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

**09 Custer 0343 Kircher Elementary**

### 0173 Kircher Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	241,078.14	241,078.14	0.00	0.00	0.00	0.00
21XX Support Services - Students	341.00	341.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,518.62	1,518.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,943.14	0.00	19,943.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,094.16	22,094.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	53,840.44	53,840.44	0.00	0.00	0.00	0.00
31XX Food Services	13,435.56	13,435.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,402.77	0.00	0.00	2,402.77	0.00	0.00
<b>Totals</b>	354,653.83	332,307.92	19,943.14	2,402.77	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	354,653.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0173 Kircher Elem</b>	Indirect/Direct	19,943.14 / 332,307.92	6.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0173 Kircher Elem	0.0582	0.0636	0.0591	0.0576	6.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0173 Kircher Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0173 Kircher Elem	0.0582	0.0636	0.0591	0.0576	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0173 Kircher Elem				5.67%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2016</u>	<u>SS Reclaasified Rate</u>
0343 Kircher Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**5.67%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**09 Custer 0347 Trail Creek Elementary**

#### 0177 Trail Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	72,881.29	72,881.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,775.35	0.00	9,775.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,797.87	16,797.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,274.50	5,274.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,651.07	0.00	0.00	5,651.07	0.00	0.00
<b>Totals</b>	110,380.08	94,953.66	9,775.35	5,651.07	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	110,380.08					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0177 Trail Creek Elem</b>	Indirect/Direct	9,775.35 / 94,953.66		10.29%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0177 Trail Creek Elem	0.0465	0.0494	0.0471	0.0666	10.29%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0177 Trail Creek Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0177 Trail Creek Elem	0.0465	0.0494	0.0471	0.0666	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0177 Trail Creek Elem				5.94%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0347 Trail Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>5.94%</b>	
This same rate is applied to both EL and HS in the same SS			

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**09 Custer 0349 Spring Creek Elementary**

#### 0179 Spring Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	53,399.72	53,399.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,692.11	0.00	5,692.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,878.23	12,878.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,171.84	3,171.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,732.94	0.00	0.00	1,732.94	0.00	0.00
<b>Totals</b>	76,874.84	69,449.79	5,692.11	1,732.94	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	76,874.84					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0179 Spring Creek Elem</b>	Indirect/Direct	5,692.11 / 69,449.79		8.20%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0179 Spring Creek Elem	0.0454	0.0551	0.0536	0.0561	8.20%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0179 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0179 Spring Creek Elem	0.0454	0.0551	0.0536	0.0561	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0179 Spring Creek Elem				5.55%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0349 Spring Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>5.55%</b>	
	This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**09 Custer 0357 Kinsey Elementary**

#### 0187 Kinsey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	305,496.94	305,496.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,744.00	4,744.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,686.67	3,686.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,071.29	0.00	22,071.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,402.06	49,674.15	0.00	1,727.91	0.00	0.00
27XX Student Transportation Services	68,480.39	68,480.39	0.00	0.00	0.00	0.00
31XX Food Services	38,402.14	38,402.14	0.00	0.00	0.00	0.00
33XX Community Services	429.70	429.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	29,681.35	0.00	0.00	29,681.35	0.00	0.00
<b>Totals</b>	524,394.54	470,913.99	22,071.29	31,409.26	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	524,394.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>	<b>LE 0187 Kinsey Elem</b>	Indirect/Direct	22,071.29 / 470,913.99	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				4.69%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0187 Kinsey Elem	0.0356	0.0312	0.0338	0.0336	4.69%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0187 Kinsey Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0187 Kinsey Elem	0.0356	0.0312	0.0338	0.0336	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0187 Kinsey Elem				3.44%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0357 Kinsey Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>3.44%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**09 Custer 0359 S Y Elementary**

**0189 S Y Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	57,968.46	57,968.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,077.44	0.00	6,077.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,756.60	18,756.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,748.60	1,748.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,772.71	0.00	0.00	2,772.71	0.00	0.00
<b>Totals</b>	87,323.81	78,473.66	6,077.44	2,772.71	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	87,323.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0189 S Y Elem</b>	Indirect/Direct	6,077.44 / 78,473.66	7.74%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0189 S Y Elem	0.0658	0.0602	0.0526	0.0631	7.74%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0189 S Y Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0189 S Y Elem	0.0658	0.0602	0.0526	0.0631	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0189 S Y Elem				6.06%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0359 S Y Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>6.06%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**09 Custer 1074 S H Elementary**

**1238 S H Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	51,431.67	50,181.41	0.00	1,250.26	0.00	0.00
221X Improvement of Instruction Services	1,362.00	1,362.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	334.00	334.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,653.98	0.00	5,653.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,521.69	7,937.33	0.00	584.36	0.00	0.00
27XX Student Transportation Services	4,783.80	4,783.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,777.69	0.00	0.00	2,777.69	0.00	0.00
<b>Totals</b>	74,864.83	64,598.54	5,653.98	4,612.31	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	74,864.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 1238 S H Elem</b>	Indirect/Direct	5,653.98 / 64,598.54	8.75%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1238 S H Elem	0.0815	0.0835	0.0806	0.0764	8.75%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1238 S H Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1238 S H Elem	0.0815	0.0835	0.0806	0.0764	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	1238 S H Elem			7.78%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2016</u>	<u>SS Reclaasified Rate</u>
1074 S H Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.